GARY S. ROSENBERG, M.D. 62 CHESTNUT LANE WOODBURY, N.Y. 11797

January 1, 2010

Clerk of the United States Bankruptcy Court for the Southern District of New York One Bowling Green New York, N.Y. 10004

Irving H. Picard, Trustee c/o Baker & Hostetler LLP Attn: Claims Department 45 Rockefeller Plaza New York, N.Y. 10111 JAN - 6 2010

RE: LIQUIDATION OF BERNARD L. MADOFF INVESTMENT SECURITIES LLC, BANKRUPTCY CASE NO. 08-1789 (BRL).

To Whom It May Concern:

My name is Gary Rosenberg. I was an investor in the Rye Select Broad Market Prime Fund, LP which invested with Bernard L. Madoff Investment Securitgies LLC ("BLMIS"), the defendant in this case.

I filed a Notice of Claim with the SIPC Trustee relating to my investment in the Rye Select Broad Market Prime Fund, LP. On December 8, 2009, I received a Notice from the Trustee notifying me that "Based on a review of available books and records of BLMIS by the Trustee's staff, you did not have an account with BLMIS. Because you did not have an account, you are not a customer of BLMIS under SIPA, as that term is defined." The Trustee thus denied my claim.

I disagree with the determination of the SIPC Trustee that I was not a customer of BLMIS.

Sincerely,

Gary S. Rosenberg